

COUNTY OF YORK, VIRGINIA
Discretely Presented Component Unit - School Board
Combining Balance Sheet
June 30, 2002

	<u>Governmental Fund Types</u>			<u>Fiduciary</u>	<u>Account Groups</u>		<u>Total</u>
	<u>School</u>	<u>School</u>	<u>School</u>	<u>Fund Type</u>	<u>General</u>	<u>General</u>	
<u>Assets and Other Debits</u>	<u>Operating</u>	<u>Food</u>	<u>Construction</u>	<u>Pension</u>	<u>Fixed</u>	<u>Long-term</u>	
		<u>Services</u>		<u>Trust</u>	<u>Assets</u>	<u>Obligations</u>	
Cash and temporary investments	\$ 1,397,595	\$ 635,539	\$ 6,937,201	\$ -	\$ -	\$ -	\$ 8,970,335
Restricted cash and investments	-	-	-	727,855	-	-	727,855
Other receivables	1,888	859	9,378	-	-	-	12,125
Intergovernmental revenues due from:							
Commonwealth of Virginia:							
State sales tax	645,457	-	-	-	-	-	645,457
State grants	656,652	-	-	-	-	-	656,652
Shared expenditures	157,604	-	-	-	-	-	157,604
Federal government grants	913,508	26,584	-	-	-	-	940,092
Due from other funds	470	-	-	-	-	-	470
Due from primary government	10,662,702	-	-	-	-	-	10,662,702
Property, plant and equipment	-	-	-	-	93,349,852	-	93,349,852
Amount to be provided for retirement of general long-term liabilities	-	-	-	-	-	1,771,535	1,771,535
Total assets and other debits	<u>\$ 14,435,876</u>	<u>\$ 662,982</u>	<u>\$ 6,946,579</u>	<u>\$ 727,855</u>	<u>\$ 93,349,852</u>	<u>\$ 1,771,535</u>	<u>\$ 117,894,679</u>

	<u>Governmental Fund Types</u>			<u>Fiduciary</u>	<u>Account Groups</u>		<u>Total</u>
	<u>School</u>	<u>School</u>	<u>School</u>	<u>Fund Type</u>	<u>General</u>	<u>General</u>	
<u>Liabilities, Equity and Other Credits</u>	<u>Operating</u>	<u>Food</u>	<u>Construction</u>	<u>Pension</u>	<u>Fixed</u>	<u>Long-term</u>	
		<u>Services</u>		<u>Trust</u>	<u>Assets</u>	<u>Obligations</u>	
Liabilities:							
Accounts payable	\$ 1,348,109	\$ 22,597	\$ 341,002	\$ -	\$ -	\$ -	\$ 1,711,708
Retainage payable	-	-	5,102	-	-	-	5,102
Salaries, taxes and benefits payable	7,508,355	35,107	1,905	-	-	-	7,545,367
Due to other funds	-	-	470	-	-	-	470
Due to primary government	60,250	-	-	-	-	-	60,250
Capital leases	-	-	-	-	-	509,250	509,250
Accrued compensated absences	-	-	-	-	-	1,262,285	1,262,285
Total liabilities	<u>8,916,714</u>	<u>57,704</u>	<u>348,479</u>	<u>-</u>	<u>-</u>	<u>1,771,535</u>	<u>11,094,432</u>
Equity and other credits:							
Investment in general fixed assets	-	-	-	-	93,349,852	-	93,349,852
Fund balances:							
Reserved for:							
Encumbrances	4,001,899	13,169	3,657,067	-	-	-	7,672,135
Employees' pension benefits	-	-	-	727,855	-	-	727,855
Unreserved:							
Designated for:							
Self insurance	1,517,263	-	-	-	-	-	1,517,263
Construction projects	-	-	2,315,639	-	-	-	2,315,639
Undesignated	-	592,109	625,394	-	-	-	1,217,503
Total equity and other credits	<u>5,519,162</u>	<u>605,278</u>	<u>6,598,100</u>	<u>727,855</u>	<u>93,349,852</u>	<u>-</u>	<u>106,800,247</u>
Total liabilities, equity and other credits	<u>\$ 14,435,876</u>	<u>\$ 662,982</u>	<u>\$ 6,946,579</u>	<u>\$ 727,855</u>	<u>\$ 93,349,852</u>	<u>\$ 1,771,535</u>	<u>\$ 117,894,679</u>